

October 1972

T-911

TREASURY FISCAL REQUIREMENTS MANUAL
FISCAL SERVICE - BUREAU OF ACCOUNTS
PART II - CENTRAL ACCOUNTING AND REPORTING

CHAPTER 3300 - REPORTS OF AGENCIES FOR WHICH THE TREASURY
DISBURSES (SF 224)

Section 3310 - SCOPE AND APPLICABILITY. The regulations set forth in this chapter apply only to those departments and agencies for which the Department of the Treasury disburses at any of its regional disbursing offices. The term "regional disbursing offices" includes all disbursing centers and regional disbursing offices of the Bureau of Accounts, Division of Disbursement. This chapter contains the procedures to be followed by such departments and agencies in the monthly preparation and submission of the Standard Form 224, Statement of Transactions, and the related supporting documents.

Appendix No. 2 of this chapter prescribes the format to be used by reporting departments and agencies which desire to use a computer or EAM generated SF 224, Statement of Transactions in lieu of the prescribed Standard Form. Approval must be obtained from the Department of the Treasury, Bureau of Accounts prior to submission of machine reports. (See 2 Treasury FRM 1040.10.)

Section 3315 - USE OF 8-DIGIT AGENCY ACCOUNTING STATION SYMBOLS. Each agency accounting station which prepares a SF 224 will be identified by an 8-digit agency accounting station symbol. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the particular bureau within that department, and the remaining four digits identify the particular agency accounting station within that bureau. The 8-digit symbol must be shown on all documentation forwarded to Treasury regional disbursing offices, and on all certificates of deposit (SF 219) and related debit vouchers (Form TUS 5504).

Section 3320 - ASSIGNMENT OF 8-DIGIT AGENCY ACCOUNTING STATION SYMBOLS. The Bureau of Accounts is responsible for the establishment and assignment of 8-digit agency accounting station symbols. Announcements of symbols assigned, amended, or discontinued are issued currently and disseminated to the department or agency concerned on Form BA 6601, Advice Regarding 8-Digit Agency Accounting Station Code(s). The Bureau of Accounts will establish or discontinue symbols, as needed, upon written request of the agency or department concerned. Such requests will be addressed to the Deputy Assistant Director, Central Accounting Operations, Bureau of Accounts, Department of the Treasury, Treasury Annex No. 1, Washington, D. C. 20226.

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Section 3325 - MONTHLY REPORTING REQUIREMENTS. The validity of the classified receipt and disbursement data taken up in the central accounts and published in the several financial reports of the Department of the Treasury depends on the accuracy of the monthly statements of transactions submitted by all departments and agencies. The timeliness of Treasury's financial reports depends upon strict compliance by agencies with the reporting deadlines established herein. All departments and agencies are requested to have their accounting stations prepare the monthly Statement of Transactions on a priority basis.

Section 3330 - BASIS OF MONTHLY REPORTS. The monthly Statement of Transactions will be prepared on the basis of vouchers paid or accomplished by regional disbursing offices, and on the basis of cash collections received for deposit on SF 219, Certificate of Deposit. (Confirmed deposits continue to be the basis for special operations involving the determination of amounts available for investment, or amounts of interest earned with respect to certain trust funds.) Agencies are authorized to include vouchers with fixed payment dates (e.g., payrolls), in their monthly reports even though the paid voucher has not been received from the Treasury regional disbursing office prior to preparation of the SF 224.

3330.10 - PAYMENT DOCUMENTS OR CONFIRMED CERTIFICATES OF DEPOSIT RECEIVED TOO LATE FOR INCLUSION IN THE CURRENT MONTH SF 224. If a paid or accomplished document is received too late for inclusion in the report for the month in which paid or accomplished (except as noted in Section 3330 for vouchers with fixed payment dates), the transaction will be classified in Section I of the SF 224 for the subsequent month, (i.e., the month in which the paid or accomplished document was received), and identified in Section II as to the paid or accomplished month. Since receipts are reported on a collections received basis, late receipt of confirmed certificates of deposit need only be identified in Section III as to the confirmed month in the subsequent month's SF 224.

Section 3335 - PREPARATION OF SF 224, STATEMENT OF TRANSACTIONS. Promptly at the close of each accounting month, each agency accounting station will prepare the Statement of Transactions directly from its records. The SF 224 will be dated and signed by a responsible official. A column by column description of the information to be reported on the Statement of Transactions is contained in Appendix No. 1 of this chapter.

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Section 3335 - PREPARATION OF SF 224, STATEMENT OF TRANSACTIONS
(continued)

3335.10 - SPECIAL REPORTING REQUIREMENTS. In most cases, classification of transactions at the level of appropriation, fund, and receipt accounts will suffice for purposes of Treasury's central accounts and reports. However, a segregation of investment and certain other transactions from normal receipt and expenditure transactions is required for Treasury central reporting purposes. When transactions are required to be classified below the account level, the Department of the Treasury will notify the agency involved on Form BA 7103, Sub-Classification Authorization (transactions below appropriation, fund, or receipt account levels). The

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Section 3335 - PREPARATION OF SF-224, STATEMENT OF TRANSACTIONS (continued)

segregation by type of transaction will be made by using the appropriate sub-class code assigned as a parenthetical prefix to the account symbol opposite the amount for each type of transaction reported. When agencies purchase, or otherwise acquire, Federal securities and no sub-class codes have been assigned to the accounts for such purposes, the agencies must contact the Bureau of Government Financial Operations for the assignment of the proper code(s). (See 2 Treasury FRM 1500 for address.)

3335.20 - SPECIAL SF-224 FOR LETTER-OF-CREDIT TRANSACTIONS. The requirements for submission of a separate Statement of Transactions for letter-of-credit payment voucher transactions are contained in 6 Treasury FRM 2000. Such transactions will not be included in the regular SF-224 submitted by agency accounting stations.

~~Section 3340 - CORRECTION OF ERRORS IN STATEMENTS OF TRANSACTIONS.~~
After preparation and submission in accordance with the procedures prescribed in this chapter, the monthly SF-224 will not be subject to recall for correction, nor will a "corrected" or "amended" statement be accepted unless specifically requested by the Department of the Treasury. ~~Adjustments to correct any discrepancies in disbursement on collection transactions will be included in the SF-224 for the following accounting month, appropriately classified in Section I and identified in Section II or III.~~

The net total of Section II (Control Totals of Disbursements and Collections Classified in Section I) of the SF-224 must be in agreement with the net total of classified transactions shown in Section I (Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account). ~~In those cases where the net totals of Section I and Section II are not in agreement, the Bureau of Government Financial Operations, in processing the report, will accept the net total of Section I and increase or decrease, as appropriate, Line 1 (Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office, This Month) of Section II. The agency accounting station will be advised to adjust its records accordingly, and if appropriate, include the proper adjustment in its subsequent report (i.e., reverse the adjustment made by Treasury in Section II, Line 1, and adjust Section I or other line items of Section II).~~

TRANSMITTAL LETTER NO. 159
September 1975

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Section 3345 - DISTRIBUTION OF STATEMENT OF TRANSACTIONS.

3345.10 - ORIGINAL SF-224 FOR THE DEPARTMENT OF THE TREASURY. The dated and signed original of the SF-224, Statement of Transactions, together with the supporting list of confirmed deposits and debit vouchers, will be transmitted by each agency accounting station as promptly as possible, but no later than the third working day following the close of the accounting month to:

Bureau of Government Financial Operations
Government Reports Branch
Department of the Treasury
Treasury Annex No. 1 Room 1423 GAO
Washington, D. C. 20226
Stop 224

Since mail handling will be a factor in meeting Treasury time schedules, agency accounting stations are instructed to type the legend "Priority Report - Standard Form 224" on the lower left-hand corner of each addressed envelope. Airmail facilities should be utilized when such use will result in more prompt receipt of the reports by the Department of the Treasury.

3345.20 - COPY OF SF-224 FOR GENERAL ACCOUNTING OFFICE. A signed copy of the Statement of Transactions will be retained at the agency for use by the General Accounting Office in its site audit. However, if the financial transactions of the agency are audited centrally by the General Accounting Office, it will be forwarded to the centralized audit location of the General Accounting Office.

Section 3350 - FISCAL YEAR-END REPORTING AND CUTOFF.

3350.10 - SUPPLEMENTARY REPORTS. Each agency accounting station will prepare and submit a supplementary Statement of Transactions, SF-224, as of June 30 each year in order to include transactions and adjustments for the fiscal year which were not included in the June regular report. Agencies will be advised of the due date for submission of the supplementary report, together with required supporting lists, by TFRM Bulletin establishing the deadline for finalizing receipt and outlay data. The submission date requirement will allow agency accounting stations to receive their regular June, and any prior month, Statement of Differences, TFS-6652, prior to preparation of the required supplementary SF-224 as of June 30. This will enable agency stations to include necessary transactions and adjustments in the supplementary report as of June 30 to bring the agency accounts and Treasury control accounts into agreement.

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Section 3350 - FISCAL YEAR-END REPORTING AND CUTOFF (continued)

The supplementary SF-224 will be clearly identified in the heading as "Supplementary as of June 30, (year)" and will include:

- a. Disbursing office transactions not previously reported or adjustments of previously reported items which were accomplished or paid by Treasury regional disbursing offices on or prior to June 30.
- b. Deposit and debit voucher transactions not previously reported or adjustments of previously reported items which were confirmed or charged back by Federal depositaries on or prior to June 30.
- c. Adjustments between appropriation, fund and receipt accounts, both sides of which affect the accounts of a single agency accounting station. (See 2 Treasury FRM 2555.10.)

If there are no transactions or adjustments for inclusion in the supplementary report, a SF-224 shall be submitted with the legend "No Supplementary Transactions as of June 30, (year)" in Section I.

3350.20 - DISTRIBUTION OF SUPPLEMENTARY SF-224. The supplementary Statement of Transactions will be distributed in the same manner as the regular reports. (See Section 3345.)

3350.30 - YEAR-END CUTOFF FOR EXPENDITURE TRANSFER AND ADJUSTMENT DOCUMENTS. All expenditure transfer and adjustment documents, such as Standard Forms 1081, 1097, GSA Form 789, and other similar forms, received in Treasury regional disbursing offices through June 30, will be processed as June payments. Thereafter, all such documents received for payment will be "paid" as transactions for the ensuing fiscal year.

3350.40 - FINAL FISCAL YEAR ADJUSTMENTS. After the Bureau of Accounts has processed the supplementary statements of transactions as of June, a determination will be made by Treasury on an individual basis as to those agency accounting stations which will be requested to submit an additional supplementary report for June, in order to bring agency accounts and Treasury control accounts into agreement. The individual agency accounting stations concerned will be so advised.

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CHAPTER 3300 - REPORTS OF AGENCIES FOR WHICH THE TREASURY
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Section 3355 - INTEGRATION OF AGENCY-TREASURY DATA.

3355.10 - TREASURY VERIFICATION OF SECTION II OF SF-224. Section II, Line 1 of the monthly SF-224 requires a separation of disbursing office transactions according to accomplished month. This data reported by each agency accounting station is compared by the Department of the Treasury with control totals for each agency accounting station reported by Treasury regional disbursing offices at the level of 8-digit agency accounting station symbol (See 2 Treasury FRM 3165).

3355.20 - TREASURY VERIFICATION OF SECTION III OF SF-224. Section III, Line 3 of the monthly SF-224 requires a separation of direct deposit transactions according to confirmed month. This data reported by each agency accounting station is compared by the Department of the Treasury with totals by agency accounting stations developed from the originals of certificates of deposit and related debit vouchers received centrally by the Department of the Treasury from Federal depositaries.

3355.30 - DIFFERENCES IN DISBURSING OFFICE TRANSACTIONS. Differences disclosed in the comparison with respect to disbursing office transactions will be furnished the agency accounting station on Treasury Form BA-6652, Statement of Differences, for the purpose of resolving the difference in cooperation with the appropriate Treasury regional disbursing office(s). A listing of accomplished expenditure transfer and adjustment documents processed under D. O. symbol 999, Washington, D. C. will accompany each Form BA-6652 to assist the agency in reconciliation (See 2 Treasury FRM 2555.30).

The agency accounting station may not be able to localize the difference on the basis of its own records, the listing furnished with the Form BA-6652, and the accomplished documents received from the Treasury regional disbursing office(s) involved. In such cases the agency station will request that the appropriate Treasury regional disbursing office(s) furnish a list of the documents to support its control total for the payment month as shown on the agency's Statement of Differences, Form BA-6652. In doing so, the total difference amount will be isolated by the agency, by amounts, to each "Reporting D. O. Symbol," to the extent that there were disbursing office transactions for the agency station account processed by more than one Treasury regional disbursing office.

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Section 33

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CHAPTER 3300 - REPORTS BY AGENCIES FOR WHICH THE TREASURY
DISBURSES (SF-224)

Section 3355 - INTEGRATION OF AGENCY-TREASURY DATA (continued)

The agency's request for a detailed listing of documents processed by a Treasury regional disbursing office will be in the form of a letter or memorandum and will contain the following information: (1) the accomplished payment month involved; (2) the amount reported for the Treasury regional disbursing office as shown on the Statement of Differences; (3) the amount included on the SF-224 for which accomplished copies of documents were received from the particular Treasury regional disbursing office; and (4) the amount of the difference as it relates to the particular Treasury regional disbursing office.

~~Any discrepancies in the Treasury regional disbursing office records shall be adjusted by the disbursing office. Discrepancies in agency records shall be adjusted by the agency on the SF-224 for the current month.~~

3355.40 - DIFFERENCES IN DIRECT DEPOSIT TRANSACTIONS. Differences disclosed with respect to direct deposit transactions will be localized by the Department of the Treasury to the individual document(s) involved. The listing of deposit and debit voucher documentation submitted by each agency station in support of Section III, Line 3 of the SF-224, is compared to data developed from deposit and debit voucher documentation received centrally by the Department of the Treasury from Federal depositories. Where necessary, agency stations will be contacted directly and advised as to the certificate(s) of deposit or debit voucher(s) involved. Adjustments to correct direct deposit transactions will be included in the SF-224 for the current month.

Section 3395 - INTEGRATION OF ACCOUNTING RESULTS. The central accounts and reports of the Government are based on statements of accountability and statements of transactions submitted to the Department of the Treasury, and certain documentation processed centrally such as appropriation warrants. This accounting data is consolidated into various ledgers and reported back to the agencies. Agencies are responsible for verification of these accounting results as outlined in 2 Treasury FRM 3900.

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SEE SECTION 3335

TRANSMITTAL LETTER NO. 55

APPENDIX NO. 1 TO CHAPTER 3300

PART II - CENTRAL ACCOUNTING AND REPORTING

~~EXPLANATION OF ITEMS TO BE REPORTED ON~~
~~SF-224, STATEMENT OF TRANSACTIONS.~~

HEADING OF FORM - There will be shown in the heading of the SF-224, (1) the department or agency, (2) the bureau or office, (3) the location-mail address of reporting office, (4) the agency station (8-digit) symbol, and (5) the accounting period ended. With respect to Item 3, it is important that the complete mail address be shown because such address will be used for any necessary correspondence.

Section I - CLASSIFICATION OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION, FUND AND RECEIPT ACCOUNT - In this section there will be shown a classification by individual appropriation, fund or receipt account of all documents which have been paid or accomplished by Treasury regional disbursing offices, and actual collections received during the month for deposit on SF-219, Certificate of Deposit, net of any TFS Form 5504, Debit Voucher.

Column

- 1 APPROPRIATION, FUND OR RECEIPT ACCOUNT. In this column will be shown the established symbol of the appropriation, fund or receipt account for which the transactions are being reported. In certain cases reporting of transactions below the level of appropriation or fund account will be required. Separate sub-class identification codes are assigned to the agencies to be used as parenthetical prefixes to the account. Form TFS-7103, Sub-Classification Authorization, is furnished to all offices that must sub-classify accounts. The appropriation and fund account symbols will be listed in numerical sequence according to the basic 4-digits of the account symbol following the digit(s) representing the fiscal year(s), the symbol "X" for no year, or "F" for clearing accounts. The unavailable receipt account symbols will be listed after the appropriation and fund symbols in numeric sequence of the 4-digits following the departmental or agency prefix.
- 2 RECEIPTS AND REVOLVING FUND REPAYMENTS. The following types of transactions will be included in this column:

Available Receipts - All receipt transactions, net of any uncollectible check items or adjustment transactions pertaining to the account.

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SF-224, STATEMENT OF TRANSACTIONS
(continued)

COLUMN2
(continued)

Unavailable Receipts - All receipt transactions, net of any adjustment transactions pertaining to the account.

"F" Clearing Accounts - All receipt transactions net of any adjustments.

Revolving Fund Accounts - All credits, net of adjustments, to revolving fund accounts in the 4000 to 4499 and 8400 to 8499 series.

Deposit Fund Accounts - All credits to deposit fund accounts in the 6000 to 6999 series are to be reported net in column 3, Net Disbursements.

Borrowings from the Public (issuing agency) - All borrowings will be shown at par value. The difference between par value and the amount received will be shown as a charge or credit, as the case may be, in column 3, Net Disbursements. 1/

Sales of Federal Securities (by investing agency) - All sales will be shown at par value. The difference between par value and the amount received will be shown as a charge or credit, as the case may be, in column 3, Net Disbursements. 1/

Loan Repayments - Principal repayments and direct sale of loans will be reported in this column to the extent that the cash transaction relates to a revolving fund or receipt account. Non-cash transactions are not to be reported.

COLUMN

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1/ These transactions will be further identified by prefixing the account symbol in column 1 with the applicable designated subclass code.

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COLUMN

- 3 NET DISBURSEMENTS. In this column will be shown charges to appropriations and fund accounts net of repayments (refunds and reimbursements) and adjustments. The following types of transactions will also be included in this column:

"F" Clearing Accounts - All charges net of any adjustments.

Revolving Fund Accounts - All charges, net of adjustments, to revolving fund accounts in the 4000 to 4499 and 8400 to 8499 series.

Deposit Fund Accounts - All credit and charges for deposit fund accounts in the 6000 to 6999 series are to be reported net in this column.

Investments in Federal Securities - All investments in Federal securities will be shown at par value. 1/

Redemption of Federal Securities (by issuing agency) - All redemptions of Federal securities will be shown at par value. 1/

Federal Securities - Difference Between Par Value and Purchase or Redemption Price - Such differences will be included in this column as a charge or credit, as the case may be, opposite the regular disbursing appropriation or fund account symbol shown in column 1.

Loan Disbursements - Report all cash disbursements made for loans net of repayments not reported in column 2 and other cash adjustments.

1/ These transactions will be further identified by prefixing the account symbol in column 1 with the applicable designated subclass code.

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COLUMNAR TOTALS - Net totals will be shown for columns 2 and 3 in the blocks provided for this purpose.

NET TOTAL, SECTION I - In this block will be shown the net total of column 3 minus column 2.

Section II - CONTROL TOTALS OF DISBURSEMENTS AND COLLECTIONS CLASSIFIED IN SECTION I - This section provides for distinguishing transactions processed by Treasury regional disbursing offices from net collections received by the agencies or departments.

LINE 1 - Show summary net totals according to accomplished (paid) month, of all charges and credits represented by voucher schedules and other documentation processed by Treasury regional disbursing offices, including SF-1166, SF-1081, SF-1097, SF-1098, SF-1096, SF-1184e, SF-1185, and other similar forms. (See 6 Treasury FRM 5060.10 for reporting requirements relating to Simplified Intragovernmental Billing and Collection (SIBAC) System.)

LINE 2 - Show total collections received for deposit on SF-219, net of uncollectible items charged on TFS 5504 and any related adjustments for the current accounting month which have been classified in Section I.

LINE 3 - Show the net total of amount shown for Line 1 and Line 2. The net total of Section II must agree with the net total of Section I.